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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL ADJUSTMENT ADMINISTRATION

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U. S. Department of Agriculture

INSTRUCTIONS PERTAINING TO COTTON MARKETING QUOTAS FOR 1938

PART III. REMITTANCE OF PENALTIES TO THE SECRETARY  
OF AGRICULTURE BY THE STATE COMMITTEE

Section 301. General Instructions. - Part III of these instructions outlines the nature of certain forms, records, reports, accounts, and files of the State Committee and of the Comptroller of the Agricultural Adjustment Administration in connection with the remittance of penalties to the Secretary of Agriculture, as provided in section 509 of Cotton 207, Regulations Pertaining to Cotton Marketing Quotas for the 1938-1939 Marketing Year (hereinafter referred to as the regulations). The penalties will be remitted to the Secretary of the State Committee by Treasurers of County Committees not later than five days following the last day of the month covered by the remittance, in accordance with section 225 of Part II of these instructions.

Sec. 302. Examination of Remittances by the State Committee. - (a) The check drawn by the Treasurer of the County Committee against the Cotton Special Deposit Account 1/ for the amount of the penalties remitted will be transmitted to the Secretary of the State Committee accompanied by the original and one copy of Form Cotton 259, "Schedule of Remittances". Form Cotton 259 shall be audited as follows immediately after it has been received:

1. The remittance schedule number shall be number "1" for the first schedule of remittances for the county and continue thereafter in numerical sequence for each subsequent schedule of remittances.

2. The correct State and county code number must appear thereon.

3. The sheet number and total number of sheets in the schedule of remittances must be shown.

4. The name of the month and the year covered by the remittance must be shown. The names of the months shown on successive schedules of remittances need not be consecutive, whereas the remittance schedule numbers must be consecutive.

1/ See section 510 of the regulations.

5. The number of the check, its date, and the amount thereof must be correctly described in Part I of the schedule of remittances.

6. The signature of the Treasurer of the County Committee must appear in Part I of the schedule of remittances.

7. The farm account serial number, the farm serial number, and the amount of the penalty determined by the Treasurer of the County Committee to be remittable for each farm must be shown in the respective columns of Part III of the schedule of remittances. 2/

8. The amount entered on the total line of column (9) of the schedule of remittances must be the sum of the amounts shown in columns (3), (6) and (9) of all sheets of the schedule of remittances and must equal the amount of the check as described in Part I of the schedule of remittances.

(b) The check drawn by the Treasurer of the County Committee shall be examined to see that it is in proper form.

1. The check must be dated.

2. The check should be drawn payable to the order of the Treasurer of the United States.

3. The amount of the check as expressed in figures and writing must be in agreement.

4. The amount of the check must equal the amount shown on the total line of column (9) of the related form Cotton 259.

5. The check must be signed by the Treasurer of the County Committee.

(c) A receipt number for each check which is found to be in proper form shall be assigned beginning with number "1" for the first check received and continuing thereafter in numerical sequence without regard to the county from which the check was received or fiscal years.

Sec. 303. Suspensions by the State Committee. - (a) The schedule of remittances on form Cotton 259 shall be suspended by the State Committee and returned to the Treasurer of the County

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2/ See section 225(b) of Part II of these instructions.



Committee for any one or more of the following reasons:

1. The month and year covered by the remittance have been omitted or are plainly set forth in error.

2. The signature of the Treasurer of the County Committee does not appear in Part I of form Cotton 259.

3. The farm account serial number, the farm serial number, or the amount remittable for any farm was omitted.

4. The total of the amounts entered in columns (3), (6), and (9) of form Cotton 259 does not agree with the amount of the check.

5. The check is not in proper form.

(b) Any errors made in the preparation of form Cotton 259 other than the errors specified in subsection (a) of this section may be corrected by the State Committee.

(c) Any schedules of remittances on form Cotton 259 and the accompanying check which are suspended and returned to the Treasurer of the County Committee shall be transmitted to the Treasurer of the County Committee with a letter in which the errors in the schedule are described and the instructions for properly preparing form Cotton 259 and drawing the check are set forth.

(d) The suspension of any form Cotton 259 shall not cause the remittance schedule number to be changed.

Sec. 304. Preparation of Standard Form No. 1044, Revised. - All checks received from the Treasurer of the County Committee which are in proper form and which are accompanied by a correctly prepared form Cotton 259 shall, within one day after the receipt thereof, be scheduled on Standard Form No. 1044, Revised, "Schedule of Collections", prepared with an original and nine copies as follows:

1. In the space above the title enter the State code number followed by a dash (-) and the transmittal number. The transmittal number shall begin with number "1" for the first schedule of collections and continue thereafter in numerical sequence for each succeeding schedule of collections.

2. Make no entry in the space provided after the words "Schedule No.".

3. In the space provided after the words "Sheet No." enter the sheet number which shall be "1" if there

is only one sheet; or 1 of 2 sheets, 2 of 2 sheets, etc; if the schedule consists of two or more sheets.

4. Over the words "(Department or Establishment)" enter "Agriculture".

5. Over the words "(Bureau or Office)" enter "A.A.A., Comptroller".

6. After the words "Received by" enter "G. F. Allen, Chief Disbursing Officer".

7. After the word "at" enter "Washington, D. C.".

8. After the word "Period" enter the month and year in which the schedule is expected to be taken up by the Disbursing Officer. If the schedule is mailed prior to the twentieth day of the month, the period in which the schedule may be expected to be taken up will be the current month. If mailed after the twentieth day of the month, the period in which the schedule may be expected to be taken up will be the following month.

9. After the words "D. O. Symbol No." enter "891-804".

10. In the column entitled "Date received" enter the date the check was received from the Treasurer of the County Committee.

11. In the column entitled "Receipt Number" enter the receipt number assigned to the check pursuant to section 302(c) of these instructions.

12. In the column entitled "Name of Remitter" enter the name and address of the bank upon which the check was drawn followed by the name and title of the Treasurer of the County Committee and the State and county code number and remittance schedule number of form Cotton 259 in parenthesis; for example: "Commercial National Bank, Oklahoma City, Oklahoma -- John Doe, Treasurer, County Committee (73-055-1)".

13. In the column entitled "Detailed Description of Purpose for Which Collections Were Received" enter "Penalties, Section 348, Agri. Adj. Act of 1938" followed by the farm serial numbers in columns (2), (5), and (8) of form Cotton 259; for example: "Penalties, Section 348, Agri. Adj. Act of 1938 for farms numbered 56; 59; 75; 90; 1015; 1025; 1030."



14. In the column entitled "Amount" enter the amount of the check.

15. In the column entitled "Fund to be Credited" enter the symbol number and the title of the fund to be credited, which will be furnished as soon as practicable. This collection symbol number and title is not required to be entered for each item listed.

16. In the space provided after the word "Total" in the column entitled "Amount" enter the total amount of the checks listed on the schedule of collections; this total is to be entered only on the last sheet if the schedule of collections consists of more than one sheet. When a schedule consists of more than one sheet, the sheets comprising each of the ten sets should be stapled together firmly.

17. On the second carbon copy of the schedule of collections type a request that it be returned to the Secretary of the State Committee, setting forth his name and mailing address and this copy shall be signed by him. This notation shall be made only on the last sheet of the set, if the schedule of collections consists of more than one sheet.

18. The name, title, and address of the Secretary of the State Committee shall be entered on the last sheet of the third carbon copy of the schedule of collections and this copy shall be signed by him.

Sec. 305. Distribution of Forms by State Committee. - (a) The original and eight copies of Standard Form No. 1044, Revised, including the copies on which the signature, name, title, and address of the Secretary of the State Committee appear, together with the checks described therein, shall be forwarded to the Secretary of Agriculture in an envelope addressed as follows: "Comptroller, Agricultural Adjustment Administration, Room 405, Old Post Office Building, Washington, D. C."

(b) One copy of Standard Form No. 1044, Revised, shall be placed in a folder for such forms pending the receipt of an accomplished copy 3/ thereof from the Comptroller of the Agricultural Adjustment Administration.

(c) The original and copy of form Cotton 259 shall be signed and dated by or on behalf of the Secretary of the State Committee in the spaces provided in Part II thereof. The copy of form Cotton 259 shall be returned to the Treasurer of the

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3/ See section 307(b) of these instructions.

County Committee. The transmittal number of the related Standard Form No. 1044, Revised 4/, shall be entered above the title of the original of form Cotton 259 and the original placed in a folder for such forms. A separate folder for each county shall be prepared for forms Cotton 259.

(d) The accomplished copy of Standard Form No. 1044, Revised, returned by the Comptroller of the Agricultural Adjustment Administration shall be attached to the related copy retained by the State Committee and placed in a folder for such forms. The accomplished copy of Standard Form No. 1044, Revised, will show the schedule number assigned by the Comptroller of the Agricultural Adjustment Administration and this schedule number shall be referred to in all correspondence with the Comptroller concerning the schedule of collections.

Sec. 306. Examination of Remittances by Comptroller. - (a) Upon the receipt of Standard Forms No. 1044, Revised, the Comptroller of the Agricultural Adjustment Administration shall enter the date the schedule of collections was received by him on the copy requested to be returned to the Secretary of the State Committee.

(b) The Comptroller of the Agricultural Adjustment Administration shall examine Standard Form No. 1044, Revised, to determine that all checks described therein accompany the schedule of collections, that the checks have been properly drawn as outlined in section 302(b) of these instructions, and that the Standard Form No. 1044, Revised, has been prepared as outlined in section 304 of these instructions. If the schedule of collections is found to have been prepared improperly so that material information is lacking, the schedule of collections and related checks shall be returned to the Secretary of the State Committee with a letter in which the errors are described.

(c) If the schedule of collections is in proper form, the date the schedule is forwarded to the Division of Accounts, Office of Budget and Finance and the signature of the Comptroller of the Agricultural Adjustment Administration should be entered in the lower right corner of Standard Form No. 1044, Revised.

Sec. 307. Distribution of Forms by Comptroller. - (a) Standard Form No. 1044, Revised, shall be distributed as follows:

1. The original and three copies shall be forwarded to the Division of Accounts, Office of Budget and Finance, together with the checks covered thereby.

2. One copy shall be forwarded to the Bookkeeping and Warrants Section, Treasury Department, Washington, D. C.

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4/ See paragraph 1, section 304 of these instructions.



3. One copy shall be forwarded to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.

4. Three copies, including the two copies on which the signature, name, title and address of the Secretary of the State Committee appear, shall be placed in a pending file.

(b) The information shown in the lower left corner of the copy of Standard Form No. 1044, Revised, returned from the Division of Accounts, Office of Budget and Finance, shall be transcribed upon the file copies. Copies of Standard Form No. 1044, Revised, shall then be distributed as follows:

1. The copy requested to be returned by the Secretary of the State Committee shall be forwarded to him.

2. One copy shall be forwarded to the Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C.

3. The copy returned from the Division of Accounts, Office of Budget and Finance, and the copy signed by the Secretary of the State Committee shall be retained by the Comptroller, Agricultural Adjustment Administration.

2. The copy shall be forwarded to the Executive  
and Legislative Divisions, General Accounting Office,  
Washington, D. C.

3. Other copies, including the two copies on which  
the original, shall, after the release of the document  
of the Executive Division, shall be placed in a folder  
file.

(b) The information given in the above list shall be  
copy of material from the State Department, Bureau of  
Investigation, Office of Special Inquiries, shall be transmitted upon  
the file copies. Copies of material from the State Department, shall  
then be distributed as follows:

1. The copy requested to be returned by the State  
copy of the State Department shall be returned to the

2. The copy shall be forwarded to the Executive and  
Legislative Divisions, General Accounting Office,  
Washington, D. C.

3. The copy shall be forwarded from the Division of Economic  
Affairs of the State Department, and the copy shall be the  
Bureau of the State Department shall be placed in the  
Department, Administrative Division.